



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2001 Assembly Bill 124

**Assembly Substitute
Amendment 1**

Memo published: April 26, 2001

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General

The substitute amendment provides an income and franchise tax credit to an employer who constructs or equips a facility for its employees to pump and store breast milk. The tax credit is available to all types of employers, including corporations, partnerships and sole proprietors.

Amount of Credit

The amount of the tax credit would be 50% of the amount paid or incurred by an employer to construct or equip a breast milk facility in Wisconsin. The substitute amendment would define "breast milk facility" as a private location that has a clean water source, a sink, equipment for the pumping and storage of breast milk and that is used exclusively by a tax credit claimant's employees to pump and store breast milk during their working hours.

The maximum amount of the credit to any employer in any one taxable year is limited to \$5,000. However, an employer may claim a credit in each succeeding taxable year that it constructs or equips a breast milk facility that qualifies for the credit. The tax credit would not be refundable, but any unused tax credit could be carried forward for a 15-year period.

Effective Date

This tax credit would be available for taxable years beginning on January 1 of the year in which the act takes effect, except that if the act takes effect after July 31, the tax credits would first be available for taxable years beginning on January 1 of the year *after* the year in which the act takes effect.

Assembly Substitute Amendment 1 was recommended for passage by the Assembly Committee on Ways and Means, Ayes, 13, Noes, 0, April 26, 2001.

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